GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 – Issue of Fifth Amendment (2020) to the Andhra Pradesh Goods and Services Rules, 2017 - Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 283 Dated: 29-09-2020.

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2. G.O.Ms.No.227, Revenue (CT-II) Department, Dated 22.6.2017.
3. G.O.Ms.No.160 , Revenue (CT-II) Department, Dated.21 .5.2020 .
4 . Notification No. 38/2020 - Central Tax, Department of Revenue, Ministry of Finance, Government of India, Dated:05-05-2020.
5. From the Chief Commissioner of State Tax, A.P., Letter No.CC/ GST/74/ 2015, dated:18-05-2020.

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ORDER:

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated:30-09-2020.

NOTIFICATION

In exercise of the powers conferred by section 164 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following rules further to amend the Andhra Pradesh Goods and Services Tax Rules, 2017, namely: -

AMENDMENT

1. These rules may be called the Andhra Pradesh Goods and Services Tax (Fifth Amendment) Rules, 2020.
2. In the Andhra Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), with effect from the 21st April, 2020, in rule 26 in sub-rule (1), after the proviso, following proviso shall be added, namely: -

"Provided further that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 21st day of April, 2020 to the 30th day of June, 2020, also be allowed to furnish the return under section 39 in FORM GSTR-3B verified through electronic verification code (EVC).".

3. In the said rules, after rule 67, with effect from a date to be notified later, the following rule shall be added, namely: -

"67A. Manner of furnishing of return by short messaging service facility.- Notwithstanding anything contained in this Chapter, for a registered person who is required to furnish a Nil return under section 39 in FORM GSTR-3B for a tax period, any reference to electronic furnishing shall include furnishing of the said return through a short messaging service using the registered mobile number and the said return shall be verified by a registered mobile number based One Time Password facility.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

Dr. RAJAT BHARGAVA,
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.
Copy to:
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Deputy Chief Minister (Commercial Taxes & Excise).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department
Sf/Sc.

// FORWARDED:: BY ORDER //

SECTION OFFICER